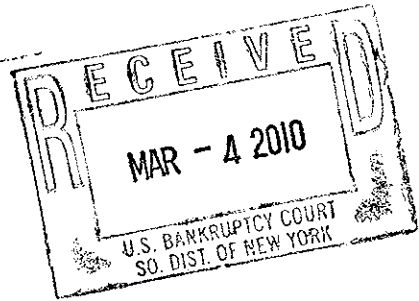




**WESTBORO PARTNERS**  
Business & Financial Advisers  
Formerly J.B. O'Sullivan & Co.



Our ref: MJM/GL

Clerk of United States Bankruptcy Court  
Southern District of New York  
1 Bowling Green  
New York NY 10004  
USA

11 February 2010

***Re: Cumnor Construction Limited, Account No: 739-70929, Claim No: 800002703  
Edmund Anthony O'Mahony, Account No: 739-70927, Claim No: 800002707***

Dear Sirs

We refer to the notice of trustees determination of claim of 20 January 2010 (copies enclosed) in relation to our abovementioned clients.

On behalf of our client we wish to object to the determination as laid down on the following grounds:

In 2004 our clients invested into a Lehman Brothers investment product which was the Capital Protected Notes linked to the European Fundamental Values (EFV) Portfolio. Our clients at no time during the investment period entered into any agreement with Barclays Inc. Accordingly we would feel that our clients' investment should still have the protection of Lehman's and any net worth of Lehman's which may remain.

We understand that the investment may not have been taken out initially with Lehman Brothers Inc. (LBI) but with one of the other Lehman Brothers companies which was part of the overall group.

We should be obliged if you would now advise us as to the next course of action in relation to this development.

We await hearing from you.

Yours faithfully

  
**WESTBORO PARTNERS**

Enc.